

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1485 of 2024

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M/S Kundan Kumar (A Sole Proprietorship Firm) having its registered office at Ramdauli, Panch-Sitalpur, Kamalpur, Block Bidupur, Hajipur at Vaishali Bihar-844503 through its sole proprietor Mr. Kundan Kumar, aged about 37 year (M), S/o Mithilesh Kumar Singh.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001
2. The State of Bihar through its Commissioner, BGST, New Secretariat, Patna.
3. Superintendent CGST and CX, Hajipur Circle, Vaishali.
4. Joint Commissioner of State Tax, Hajipur Circle, Vaishali.
5. Assistant Commissioner of State Tax, Hajipur Circle, Vaishali.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Anurag Saurav, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 17-02-2024

The petitioner is before this Court challenging the cancellation of registration dated 05.03.2021 at Annexure-P/2. A show cause notice was issued, which was replied to and after considering the said reply as also the submissions made at the time of hearing, the order of cancellation of registration was passed. An appeal is



provided from Annexure-P/2, which was also not availed of. Further, the Government had come out with an Amnesty Scheme by Circular No. 3 of 2023 by which the registered dealers, whose registrations were cancelled, were permitted to restore their registration, on payment of all dues, between 31.03.2023 to 31.08.2023. The petitioner did not avail of such remedy also.

2. The petitioner places reliance on various judgments of this Court, in which this Court had directed that if the entire taxes due were paid within four weeks, the cancelled registration would be restored. However, we see that here, agitated is a cancellation of registration of the year 2021. The petitioner being not a registered dealer, there was no monitoring of his activities by the Department in the intervening period. There is no way to ascertain as to whether there was any transaction carried out during the said period. We also notice that the petitioner has not availed of the appellate remedy nor the Amnesty Scheme which was made applicable.

4. The petitioner had not availed of the alternate remedy at the appropriate time and the delay stands against



the petitioner. Hence, we dismiss the writ petition; declining exercise of discretion.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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CAV DATE	
Uploading Date	22.02.2024.
Transmission Date	

